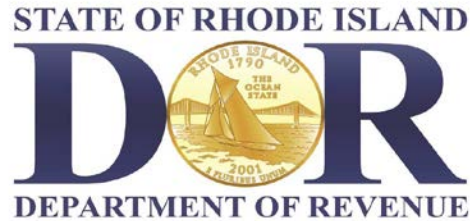


STATE OF RHODE ISLAND
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2020 State 5.0 Percent Hotel Tax Allocation April 2020**

In June 2012, the Rhode Island Department of Revenue began issuing a report on the allocation of the state 5.0 percent hotel tax as required by Rhode Island General Laws §§ 42-63.1-3 and 42-63.1-12. The report is meant to be descriptive and does not purport to project or assess the collection of the state 5.0 percent hotel tax. The report provides information on the year-over-year and fiscal year-to-date over fiscal year-to-date allocation of the revenues collected for the state 5.0 percent hotel tax. The state 5.0 percent hotel tax is levied on the rental of rooms in traditional hotels/motels as well as the rental of rooms as transient lodging by room resellers and via hosting platforms.

State hotel tax collections are received by the Division of Taxation and the City of Newport in the month following the rental activity and distributed the subsequent month. For example, state hotel tax collected from a room rental in July is received in August and distributed in September. It should be noted that early payments, late payments, and adjustments may be included in this report.

How State Hotel Tax Revenues are Distributed

It is important to note that the distribution of the state hotel tax revenues generated by the rental of rooms via a hosting platform was changed effective July 1, 2019.

- For returns and payments received prior to July 1, 2019, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f). Of the state hotel tax revenues generated from the rental of rooms via hosting platforms, 25% were distributed to the host municipality and 75% were distributed to the Rhode Island Commerce Corporation.
- For returns and payments received after June 30, 2019, the distribution of the state hotel tax is made in accordance with the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(g). All state hotel tax revenues, including revenues generated from the rental of rooms via hosting platforms, are distributed according to the percentages noted in the table below.

The state hotel tax allocation percentages for the periods covered by this report are as follows:

State Hotel Tax Allocation Percentages	
Hotel Tax Recipient	Received after June 30, 2019
<u>Regional Tourism Districts</u>	
Convention Authority of the City of Providence	30 %
Warwick Department of Economic Development	
All Other Tourism Districts ^	45 %
Municipalities *	25 %
<u>Rhode Island Commerce Corporation *</u>	
Providence and Warwick Hotels	21 %
Omni Providence Hotel	50 %
Statewide Tourism District Hotels	70 %
All Other Hotels in the State	25 %
<u>Providence Warwick Convention & Visitors Bureau</u>	
Providence and Warwick Hotels	24 %
Omni Providence Hotel	20 %
All Other Hotels in the State †	5 %
^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County	
* Prior to July 1, 2019, state hotel tax revenues generated from the rental of rooms via hosting platforms were distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation. After June 30, 2019, state hotel tax revenues generated from the rental of rooms via hosting platforms will be distributed using the same percentages as all other state hotel tax revenues, as noted above.	
† Includes hotels in the Statewide Tourism District	

Hotel Situs and Regional Tourism Districts

According to Rhode Island General Laws § 42-63.1-5, Rhode Island is divided into eight regional tourism districts, which are administered by either a regional council, a municipal government entity, or, as in the case of the Statewide Tourism District, the Rhode Island Commerce Corporation. The tourism districts and member municipalities are as follows:

- Aquidneck Island: Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren
- Block Island: New Shoreham
- Convention Authority of the City of Providence: Providence
- East Providence: Unaffiliated. If the city joins a tourism district, all accrued and future revenues generated from the state 5.0 percent hotel tax will be paid to that tourism district.
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

- South County: Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly
- Statewide Tourism District: Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick
- Warwick Department of Economic Development: Warwick

Summary of the State 5.0 Percent Hotel Tax Allocation

Year-over-Year Allocation for April:

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of year-over-year percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

State Hotel Tax Recipient	April 2020	April 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 155,572	\$ 480,663	-67.6 %	\$ (325,091)
Hosting Platforms and Room Resellers	1,405	7,432	-81.1 %	(6,027)
<i>Subtotal: Regional Tourism Districts</i>	\$ 156,977	\$ 488,095	-67.8 %	\$ (331,118)
<i>Municipalities</i>				
Traditional Hotels	\$ 101,293	\$ 299,902	-66.2 %	\$ (198,609)
Hosting Platforms and Room Resellers	915	15,856	-94.2 %	(14,942)
<i>Subtotal: Municipalities</i>	\$ 102,208	\$ 315,758	-67.6 %	\$ (213,551)
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 102,160	\$ 346,612	-70.5 %	\$ (244,452)
Hosting Platforms and Room Resellers	850	36,993	-97.7 %	(36,143)
<i>Subtotal: RI Commerce Corporation</i>	\$ 103,010	\$ 383,605	-73.1 %	\$ (280,595)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 46,147	\$ 185,472	-75.1 %	\$ (139,325)
Hosting Platforms and Room Resellers	489	3,145	-84.5 %	(2,656)
<i>Subtotal: PWCVB</i>	\$ 46,636	\$ 188,617	-75.3 %	\$ (141,981)
TOTAL STATE 5.0% HOTEL TAX	\$ 408,831	\$ 1,376,076	-70.3 %	\$ (967,244)

Fiscal Year-to-Date over Fiscal Year-to-Date through April:

The following table is a summary of the fiscal year-to-date over fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of fiscal year-to-date over fiscal year-to-date percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 6,069,582	\$ 6,432,562	-5.6 %	\$ (362,980)
Hosting Platforms and Room Resellers	247,567	89,791	175.7 %	157,776
<i>Subtotal: Regional Tourism Districts</i>	\$ 6,317,149	\$ 6,522,353	-3.1 %	\$ (205,205)

State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 3,734,804	\$ 3,949,646	-5.4 %	\$ (214,843)
Hosting Platforms and Room Resellers	165,887	146,105	13.5 %	19,782
<i>Subtotal: Municipalities</i>	\$ 3,900,690	\$ 4,095,752	-4.8 %	\$ (195,061)
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 4,129,928	\$ 4,336,611	-4.8 %	\$ (206,683)
Hosting Platforms and Room Resellers	161,556	314,360	-48.6 %	(152,804)
<i>Subtotal: RI Commerce Corporation</i>	\$ 4,291,484	\$ 4,650,971	-7.7 %	\$ (359,487)
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 1,818,683	\$ 2,028,189	-10.3 %	\$ (209,505)
Hosting Platforms and Room Resellers	87,155	34,165	155.1 %	52,990
<i>Subtotal: PWCVB</i>	\$ 1,905,838	\$ 2,062,353	-7.6 %	\$ (156,515)
TOTAL STATE 5.0% HOTEL TAX	\$ 16,415,161	\$ 17,331,429	-5.3 %	\$ (916,268)

Detail of the State 5.0 Percent Hotel Tax Allocation

The tables *Detail of Rhode Island State 5.0% Hotel Tax Allocation* provides a breakdown of state hotel tax receipts by regional tourism district and the sources of state hotel tax receipts for the Rhode Island Commerce Corporation and the Providence Warwick Convention & Visitors Bureau. The detail provided includes both year-over-year and fiscal year-to-date over fiscal year-to-date receipts. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year-over-year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.

Municipalities

The tables *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities* provides data by municipality on the year-over-year and fiscal year-to-date over fiscal year-to-date collections for the state hotel tax. A color-coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year-over-year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.



Mark A. Furcolo, Director
Rhode Island Department of Revenue
June 30, 2020

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2020.php> under the State Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 6

Year-over-Year Collections

Allocation	Share †	April 2020	April 2019	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 18,538	\$ 185,742	-90.0%	\$ (167,203)
Block Island	45%	5,164	3,018	71.1%	2,147
Convention Authority of Providence	30%	27,761	138,086	-79.9%	(110,324)
East Providence	45%	9,222	4,408	109.2%	4,814
Northern Rhode Island	45%	8,744	40,011	-78.1%	(31,267)
South County	45%	73,949	55,208	33.9%	18,742
Warwick Dept. of Economic Development	30%	13,598	61,623	-77.9%	(48,025)
Subtotal - Tourism Districts		\$ 156,977	\$ 488,095	-67.8%	\$ (331,118)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 102,208	\$ 315,758	-67.6%	\$ (213,551)
Subtotal - Municipalities		\$ 102,208	\$ 315,758	-67.6%	\$ (213,551)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 28,952	\$ 125,637	-77.0%	\$ (96,686)
Omni Providence Hotel	50%	-	56,521	-100.0%	(56,521)
Statewide Tourism District	70%	9,827	19,457	-49.5%	(9,630)
All Other Hotels in the State	25%	64,232	181,990	-64.7%	(117,758)
Subtotal - CommerceRI		\$ 103,010	\$ 383,605	-73.1%	\$ (280,595)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 33,087	\$ 132,637	-75.1%	\$ (99,550)
Omni Providence Hotel	20%	-	22,608	-100.0%	(22,608)
All Other Hotels in the State	5%	13,548	33,372	-59.4%	(19,823)
Subtotal - PWCVB		\$ 46,636	\$ 188,617	-75.3%	\$ (141,981)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 408,831	\$ 1,376,076	-70.3%	\$ (967,244)
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for April 2020 that was received from all state hotel tax sources, including hosting platforms. For April 2019, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.					

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

April 2020 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 18,008	\$ 530	\$ 18,538
Block Island	45%	5,164	-	5,164
Convention Authority of Providence	30%	27,594	167	27,761
East Providence	45%	9,144	78	9,222
Northern Rhode Island	45%	8,655	89	8,744
South County	45%	73,725	224	73,949
Warwick Dept. of Economic Development	30%	13,283	315	13,598
Subtotal - Tourism Districts		\$ 155,572	\$ 1,405	\$ 156,977
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 101,293	\$ 915	\$ 102,208
Subtotal - Municipalities		\$ 101,293	\$ 915	\$ 102,208
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 28,614	\$ 338	\$ 28,952
Omni Providence Hotel	50%	-	-	-
Statewide Tourism District	70%	9,827	-	9,827
All other Hotels	25%	63,720	512	64,232
Subtotal - CommerceRI		\$ 102,160	\$ 850	\$ 103,010
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 32,701	\$ 386	\$ 33,087
Omni Providence Hotel	20%	-	-	-
All other Hotels	5%	13,446	102	13,548
Subtotal - PWCVB	45%	\$ 46,147	\$ 489	\$ 46,636
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 405,173	\$ 3,658	\$ 408,831
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for April 2020 that was received from all state hotel tax sources, including hosting platforms. For April 2019, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,893.34) was carried forward to May 2020. ‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.				

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

April 2019 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 182,663	\$ 3,079	\$ 185,742
Block Island	45%	3,018	-	3,018
Convention Authority of Providence	30%	136,162	1,923	138,086
East Providence	45%	4,189	219	4,408
Northern Rhode Island	45%	39,757	254	40,011
South County	45%	54,676	531	55,208
Warwick Dept. of Economic Development	30%	60,198	1,425	61,623
Subtotal - Tourism Districts		\$ 480,663	\$ 7,432	\$ 488,095
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 299,902	\$ 15,856	\$ 315,758
Subtotal - Municipalities		\$ 299,902	\$ 15,856	\$ 315,758
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 113,713	\$ 11,924	\$ 125,637
Omni Providence Hotel	50%	56,521	-	56,521
Statewide Tourism District	70%	18,432	1,025	19,457
All Other Hotels in the State	25%	157,946	24,044	181,990
Subtotal - CommerceRI		\$ 346,612	\$ 36,993	\$ 383,605
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 129,958	\$ 2,679	\$ 132,637
Omni Providence Hotel	20%	22,608	-	22,608
All Other Hotels in the State	5%	32,906	466	33,372
Subtotal - PWCVB	45%	\$ 185,472	\$ 3,145	\$ 188,617
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,312,650	\$ 63,426	\$ 1,376,076
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for April 2020 that was received from all state hotel tax sources, including hosting platforms. For April 2019, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was CommerceRI. * Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(372.65) was carried forward to May 2019.				

RI STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Year-over-Year Collections

Municipality	April 2020	April 2019	Percent Change ^	Difference ^
BARRINGTON	\$ -	\$ 89	-100.0%	\$ (89)
BRISTOL	137	2,467	-94.4%	(2,330)
BURRILLVILLE	-	12	-100.0%	(12)
CENTRAL FALLS	-	5	-100.0%	(5)
CHARLESTOWN	4,196	200	1,996.2%	3,996
COVENTRY	451	4,042	-88.8%	(3,591)
CRANSTON	-	253	-100.0%	(253)
CUMBERLAND	-	25	-100.0%	(25)
EAST GREENWICH	12	61	-81.1%	(49)
EAST PROVIDENCE	5,123	2,676	91.5%	2,447
EXETER	-	-	n/a	-
FOSTER	30	29	2.9%	1
GLOCESTER	70	160	-56.3%	(90)
HOPKINTON	-	41	-100.0%	(41)
JAMESTOWN	873	782	11.7%	92
JOHNSTON	117	344	-66.0%	(227)
LINCOLN	96	7,486	-98.7%	(7,389)
LITTLE COMPTON	-	116	-100.0%	(116)
MIDDLETOWN	7,117	29,853	-76.2%	(22,736)
NARRAGANSETT	312	2,768	-88.7%	(2,457)
NEWPORT	2,046	72,613	-97.2%	(70,568)
NEW SHOREHAM	2,869	2,229	28.7%	640
NORTH KINGSTOWN	1,318	5,066	-74.0%	(3,748)
NORTH PROVIDENCE	-	83	-100.0%	(83)
NORTH SMITHFIELD	190	153	24.3%	37
PAWTUCKET	1,497	4,850	-69.1%	(3,353)
PORTSMOUTH	96	296	-67.4%	(199)
PROVIDENCE	23,134	89,746	-74.2%	(66,611)
RICHMOND	36	390	-90.7%	(354)
SCITUATE	192	273	-29.8%	(81)
SMITHFIELD	2,040	6,872	-70.3%	(4,832)
SOUTH KINGSTOWN	31,503	5,864	437.2%	25,639
TIVERTON	30	902	-96.7%	(872)
WARREN	-	60	-100.0%	(60)
WARWICK	11,332	51,611	-78.0%	(40,280)
WESTERLY	931	8,622	-89.2%	(7,691)
WEST GREENWICH	2,323	5,877	-60.5%	(3,554)
WEST WARWICK	3,171	5,946	-46.7%	(2,775)
WOONSOCKET	964	2,897	-66.7%	(1,933)
TOTAL	\$ 102,208	\$ 315,759	-67.6%	\$ (213,551)

^ Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year and fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage nominal decreases year-over-year and fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 10

April 2020 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	135	3	137
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	4,191	5	4,196
COVENTRY	451	-	451
CRANSTON	-	-	-
CUMBERLAND	-	-	-
EAST GREENWICH	12	-	12
EAST PROVIDENCE	5,080	44	5,123
EXETER	-	-	-
FOSTER	30	-	30
GLOCESTER	67	3	70
HOPKINTON	-	-	-
JAMESTOWN	789	84	873
JOHNSTON	117	-	117
LINCOLN	96	-	96
LITTLE COMPTON	-	-	-
MIDDLETOWN	7,016	101	7,117
NARRAGANSETT	279	33	312
NEWPORT	1,976	70	2,046
NEW SHOREHAM	2,869	-	2,869
NORTH KINGSTOWN	1,318	-	1,318
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	190	-	190
PAWTUCKET	1,475	22	1,497
PORTSMOUTH	89	7	96
PROVIDENCE	22,995	139	23,134
RICHMOND	-	36	36
SCITUATE	192	-	192
SMITHFIELD	2,039	1	2,040
SOUTH KINGSTOWN	31,502	1	31,503
TIVERTON	-	30	30
WARREN	-	-	-
WARWICK	11,069	263	11,332
WESTERLY	882	49	931
WEST GREENWICH	2,323	-	2,323
WEST WARWICK	3,171	-	3,171
WOONSOCKET	941	23	964
TOTAL	\$ 101,293	\$ 915	\$ 102,208

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,893.34) was carried forward to May 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 11

April 2019 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 89	\$ 89
BRISTOL	2,284	183	2,467
BURRILLVILLE	-	12	12
CENTRAL FALLS	-	5	5
CHARLESTOWN	78	122	200
COVENTRY	3,991	52	4,042
CRANSTON	108	146	253
CUMBERLAND	-	25	25
EAST GREENWICH	28	32	61
EAST PROVIDENCE	2,327	349	2,676
EXETER	-	-	-
FOSTER	21	8	29
GLOCESTER	133	27	160
HOPKINTON	17	24	41
JAMESTOWN	195	586	782
JOHNSTON	317	27	344
LINCOLN	7,475	11	7,486
LITTLE COMPTON	-	116	116
MIDDLETOWN	28,359	1,495	29,853
NARRAGANSETT	1,715	1,054	2,768
NEWPORT	69,863	2,750	72,613
NEW SHOREHAM	1,676	552	2,229
NORTH KINGSTOWN	4,818	248	5,066
NORTH PROVIDENCE	-	83	83
NORTH SMITHFIELD	145	9	153
PAWTUCKET	4,670	180	4,850
PORTSMOUTH	70	226	296
PROVIDENCE	85,208	4,537	89,746
RICHMOND	93	297	390
SCITUATE	262	12	273
SMITHFIELD	6,842	30	6,872
SOUTH KINGSTOWN	5,403	461	5,864
TIVERTON	709	193	902
WARREN	-	60	60
WARWICK	50,165	1,446	51,611
WESTERLY	8,375	248	8,622
WEST GREENWICH	5,859	18	5,877
WEST WARWICK	5,876	70	5,946
WOONSOCKET	2,823	73	2,897
TOTAL	\$ 299,902	\$ 15,856	\$ 315,759

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(372.65) was carried forward to May 2019.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 12
Fiscal Year-to-Date Collections

Allocation	Share	FY 2020 YTD	FY 2019 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 2,742,165	\$ 2,799,202	-2.0%	\$ (57,036)
Block Island	45%	258,613	230,424	12.2%	28,190
Convention Authority of Providence	30%	1,181,981	1,287,970	-8.2%	(105,988)
East Providence	45%	53,832	48,211	11.7%	5,621
Northern Rhode Island	45%	378,473	381,725	-0.9%	(3,252)
South County	45%	1,119,495	1,087,624	2.9%	31,871
Warwick Dept. of Economic Development	30%	582,590	687,199	-15.2%	(104,609)
Subtotal - Tourism Districts		\$ 6,317,149	\$ 6,522,353	-3.1%	\$ (205,205)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 3,900,690	\$ 4,095,752	-4.8%	\$ (195,061)
Subtotal - Municipalities		\$ 3,900,690	\$ 4,095,752	-4.8%	\$ (195,061)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 1,064,306	\$ 1,264,358	-15.8%	\$ (200,052)
Omni Providence Hotel	50%	406,891	474,211	-14.2%	(67,320)
Statewide Tourism District	70%	290,309	216,268	34.2%	74,041
All Other Hotels in the State	25%	2,529,978	2,696,134	-6.2%	(166,156)
Subtotal - CommerceRI		\$ 4,291,484	\$ 4,650,971	-7.7%	\$ (359,487)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 1,216,349	\$ 1,352,513	-10.1%	\$ (136,164)
Omni Providence Hotel	20%	162,756	189,685	-14.2%	(26,928)
All Other Hotels in the State	5%	526,732	520,155	1.3%	6,577
Subtotal - PWCVB		\$ 1,905,838	\$ 2,062,353	-7.6%	\$ (156,515)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 16,415,161	\$ 17,331,429	-5.3%	\$ (916,268)
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for FY 2020 year-to-date that was received from all state hotel tax sources, including hosting platforms. For FY 2019 year-to-date, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.					

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2020 Year-to-Date Collections by Component**

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 2,645,003	\$ 97,162	\$ 2,742,165
Block Island	45%	255,229	3,384	258,613
Convention Authority of Providence	30%	1,116,685	65,296	1,181,981
East Providence	45%	48,562	5,270	53,832
Northern Rhode Island	45%	371,253	7,219	378,473
South County	45%	1,070,190	49,304	1,119,495
Warwick Dept. of Economic Development	30%	562,659	19,931	582,590
Subtotal - Tourism Districts		\$ 6,069,582	\$ 247,567	\$ 6,317,149
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,734,804	\$ 165,887	\$ 3,900,690
Subtotal - Municipalities		\$ 3,734,804	\$ 165,887	\$ 3,900,690
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 1,004,647	\$ 59,659	\$ 1,064,306
Omni Providence Hotel	50%	406,891	-	406,891
Statewide Tourism District	70%	279,369	10,940	290,309
All other Hotels	25%	2,439,021	90,957	2,529,978
Subtotal - CommerceRI		\$ 4,129,928	\$ 161,556	\$ 4,291,484
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,148,168	\$ 68,182	\$ 1,216,349
Omni Providence Hotel	20%	162,756	-	162,756
All other Hotels	5%	507,759	18,973	526,732
Subtotal - PWCVB	45%	\$ 1,818,683	\$ 87,155	\$ 1,905,838
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,752,997	\$ 662,164	\$ 16,415,161
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,893.34) was carried forward to May 2020.				
‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.				

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2019 Year-to-Date Collections by Component**

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 2,755,666	\$ 43,536	\$ 2,799,202
Block Island	45%	230,424	-	230,424
Convention Authority of Providence	30%	1,267,607	20,363	1,287,970
East Providence	45%	46,384	1,827	48,211
Northern Rhode Island	45%	379,441	2,284	381,725
South County	45%	1,080,477	7,147	1,087,624
Warwick Dept. of Economic Development	30%	672,564	14,635	687,199
Subtotal - Tourism Districts		\$ 6,432,562	\$ 89,791	\$ 6,522,353
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,949,646	\$ 146,105	\$ 4,095,752
Subtotal - Municipalities		\$ 3,949,646	\$ 146,105	\$ 4,095,752
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 1,158,951	\$ 105,407	\$ 1,264,358
Omni Providence Hotel	50%	474,211	-	474,211
Statewide Tourism District	70%	207,676	8,592	216,268
All Other Hotels in the State	25%	2,495,773	200,361	2,696,134
Subtotal - CommerceRI		\$ 4,336,611	\$ 314,360	\$ 4,650,971
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,324,515	\$ 27,998	\$ 1,352,513
Omni Providence Hotel	20%	189,685	-	189,685
All Other Hotels in the State	5%	513,989	6,167	520,155
Subtotal - PWCVB	45%	\$ 2,028,189	\$ 34,165	\$ 2,062,353
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 16,747,009	\$ 584,421	\$ 17,331,429

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(372.65) was carried forward to May 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

Fiscal Year-to-Date over Fiscal Year-to-Date Collections

Municipality	FY 2020	FY 2019	Percent Change	Difference
BARRINGTON	\$ 464	\$ 574	n/a	\$ (111)
BRISTOL	28,423	29,818	-4.7%	(1,395)
BURRILLVILLE	62	73	-14.3%	(10)
CENTRAL FALLS	128	78	62.5%	49
CHARLESTOWN	10,165	7,009	45.0%	3,156
COVENTRY	37,378	42,057	-11.1%	(4,679)
CRANSTON	37,479	7,170	422.7%	30,309
CUMBERLAND	140	175	-20.0%	(35)
EAST GREENWICH	912	551	65.4%	361
EAST PROVIDENCE	29,907	28,033	6.7%	1,873
EXETER	68	2	3,033.5%	66
FOSTER	105	420	-75.0%	(315)
GLOCESTER	1,409	1,601	-12.0%	(192)
HOPKINTON	555	515	7.8%	40
JAMESTOWN	8,025	12,081	-33.6%	(4,055)
JOHNSTON	3,208	3,682	-12.9%	(474)
LINCOLN	60,412	62,499	-3.3%	(2,087)
LITTLE COMPTON	3,774	3,836	-1.6%	(62)
MIDDLETOWN	441,455	471,343	-6.3%	(29,887)
NARRAGANSETT	57,312	63,023	-9.1%	(5,711)
NEWPORT	1,022,092	1,057,537	-3.4%	(35,445)
NEW SHOREHAM	143,674	132,924	8.1%	10,750
NORTH KINGSTOWN	43,738	46,614	-6.2%	(2,877)
NORTH PROVIDENCE	1,320	804	64.2%	516
NORTH SMITHFIELD	1,668	1,561	6.9%	107
PAWTUCKET	40,099	48,046	-16.5%	(7,947)
PORTSMOUTH	6,754	5,251	28.6%	1,502
PROVIDENCE	781,539	861,073	-9.2%	(79,534)
RICHMOND	3,929	5,197	-24.4%	(1,268)
SCITUATE	3,126	3,184	-1.8%	(58)
SMITHFIELD	79,653	71,874	10.8%	7,779
SOUTH KINGSTOWN	96,673	74,728	29.4%	21,946
TIVERTON	12,754	5,577	128.7%	7,177
WARREN	453	453	-0.1%	(0)
WARWICK	485,492	574,764	-15.5%	(89,272)
WESTERLY	317,590	323,256	-1.8%	(5,665)
WEST GREENWICH	53,621	57,722	-7.1%	(4,100)
WEST WARWICK	58,443	61,800	-5.4%	(3,357)
WOONSOCKET	26,692	28,848	-7.5%	(2,155)
TOTAL	\$ 3,900,690	\$ 4,095,751	-4.8%	\$ (195,061)

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 16

FY 2020 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 464	\$ 464
BRISTOL	26,042	2,381	28,423
BURRILLVILLE	-	62	62
CENTRAL FALLS	-	128	128
CHARLESTOWN	8,784	1,382	10,165
COVENTRY	36,853	525	37,378
CRANSTON	35,927	1,552	37,479
CUMBERLAND	-	140	140
EAST GREENWICH	331	580	912
EAST PROVIDENCE	26,979	2,928	29,907
EXETER	-	68	68
FOSTER	82	23	105
GLOCESTER	1,313	96	1,409
HOPKINTON	298	257	555
JAMESTOWN	3,433	4,593	8,025
JOHNSTON	3,138	70	3,208
LINCOLN	60,259	153	60,412
LITTLE COMPTON	3,225	549	3,774
MIDDLETOWN	426,951	14,504	441,455
NARRAGANSETT	52,218	5,094	57,312
NEWPORT	994,172	27,920	1,022,092
NEW SHOREHAM	141,794	1,880	143,674
NORTH KINGSTOWN	37,418	6,320	43,738
NORTH PROVIDENCE	-	1,320	1,320
NORTH SMITHFIELD	1,537	131	1,668
PAWTUCKET	38,539	1,560	40,099
PORTSMOUTH	4,467	2,286	6,754
PROVIDENCE	727,126	54,413	781,539
RICHMOND	1,417	2,512	3,929
SCITUATE	2,976	150	3,126
SMITHFIELD	79,143	510	79,653
SOUTH KINGSTOWN	92,587	4,087	96,673
TIVERTON	11,157	1,597	12,754
WARREN	-	453	453
WARWICK	468,882	16,609	485,492
WESTERLY	311,288	6,302	317,590
WEST GREENWICH	53,357	264	53,621
WEST WARWICK	57,651	792	58,443
WOONSOCKET	25,461	1,231	26,692
TOTAL	\$ 3,734,804	\$ 165,887	\$ 3,900,690

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,893.34) was carried forward to May 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 17

FY 2019 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 574	\$ 574
BRISTOL	28,186	1,632	29,818
BURRILLVILLE	-	73	73
CENTRAL FALLS	-	78	78
CHARLESTOWN	6,277	732	7,009
COVENTRY	41,505	552	42,057
CRANSTON	5,989	1,181	7,170
CUMBERLAND	-	175	175
EAST GREENWICH	235	316	551
EAST PROVIDENCE	25,769	2,264	28,033
EXETER	-	2	2
FOSTER	338	82	420
GLOCESTER	1,310	291	1,601
HOPKINTON	331	184	515
JAMESTOWN	4,123	7,957	12,081
JOHNSTON	3,481	201	3,682
LINCOLN	62,246	253	62,499
LITTLE COMPTON	2,796	1,040	3,836
MIDDLETOWN	460,906	10,437	471,343
NARRAGANSETT	55,394	7,629	63,023
NEWPORT	1,027,776	29,761	1,057,537
NEW SHOREHAM	128,013	4,911	132,924
NORTH KINGSTOWN	44,936	1,678	46,614
NORTH PROVIDENCE	-	804	804
NORTH SMITHFIELD	1,438	123	1,561
PAWTUCKET	46,147	1,898	48,046
PORTSMOUTH	3,016	2,235	5,251
PROVIDENCE	819,233	41,840	861,073
RICHMOND	1,493	3,705	5,197
SCITUATE	3,095	89	3,184
SMITHFIELD	71,580	293	71,874
SOUTH KINGSTOWN	71,014	3,714	74,728
TIVERTON	4,122	1,455	5,577
WARREN	-	453	453
WARWICK	560,470	14,294	574,764
WESTERLY	321,612	1,643	323,256
WEST GREENWICH	57,467	254	57,722
WEST WARWICK	61,267	533	61,800
WOONSOCKET	28,079	769	28,848
TOTAL	\$ 3,949,646	\$ 146,105	\$ 4,095,751

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(372.65) was carried forward to May 2019.